

UNITED STATES DISTRICT COURT  
DISTRICT OF SOUTH DAKOTA  
SOUTHERN DIVISION

FILED  
OCT 13 2010  
Clerk

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NORTH AMERICAN  
COMMUNICATIONS, INC.;  
MICHAEL HERMAN; ROBERT  
PALTROW; and SUSAN BENDER;

Plaintiffs

-VS-

UNITED STATES OF AMERICA;  
DOUGLAS SHULMAN, Commissioner  
of Internal Revenue; and  
PEBBLE A. BULVIN-ALBERTELLI,  
Revenue Agent;

Defendants.

CIV. 10-mc-56

ORDER

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The Magistrate Judge issued a Report and Recommendation recommending that the Petition to Quash Summons (Doc. 1) be denied and the Motion to Dismiss (Doc. 13) be granted. No objections were filed to the Report and Recommendation of Judge Simko dated September 24, 2010. After conducting an independent review of the record, the Court agrees with the Magistrate Judge. Accordingly,


IT IS ORDERED that:

1. The Report and Recommendation (Doc. 18) is ADOPTED.
2. The Petition to Quash Summons (Doc. 1) is DENIED.
3. The Motion to Dismiss (Doc. 13) is GRANTED.

4. This miscellaneous case is closed, each party to pay their own costs.

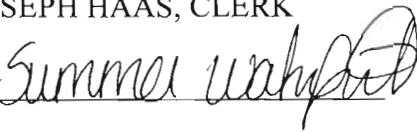
Dated this 13<sup>th</sup> day of October, 2010.

BY THE COURT:

  
\_\_\_\_\_  
Lawrence L. Piersol  
United States District Court

ATTEST:

JOSEPH HAAS, CLERK

By  \_\_\_\_\_

Deputy